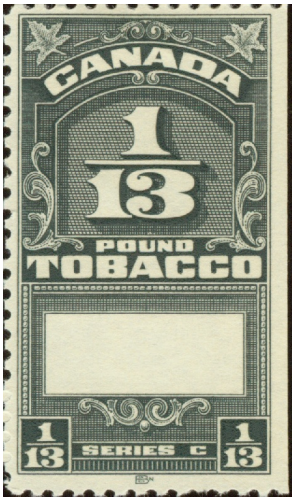
--- 1/13th Pound - Pouch Tobacco Stamps - 1935-64 ---

As indicated by its hidden letters “E-C”, the 1/13th pound stamp was one of the original pouch tobacco stamps from 1935. On February 17th 1939, BABN reported that a plate contained 150 stamps – probably 15 x 10 impressions.



RN-12 - 1/13th pound, perforated 11, coded **1 - 23 - D / CGC** by “Imperial Tobacco”, Granby, in September 1936

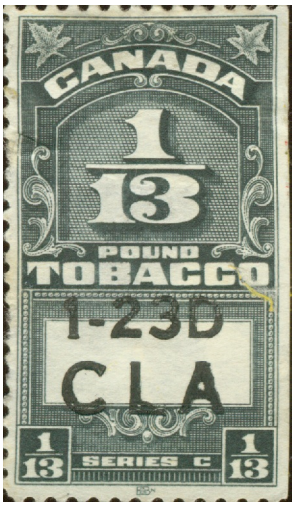
[RN-12]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	---	---
1936	---	---	---	---	---	---	---	---	**CGC**	**AGD**	---	---
1937	---	---	---	---	---	---	---	---	---	---	---	---
1938	---	---	---	---	---	---	---	---	---	---	---	**CID**
1939	---	---	---	---	---	**CJB**	---	---	**CJC**	---	---	---

When the First Wartime Budget of September 1939 raised the *excise duty* on manufactured tobacco from 20¢ to 25¢ per pound, the companies decreased the package size, and both BABN and “Imperial Tobacco” overprinted **RN-12** for use at 2/27th pound. (See the 2/27th pound file)

RN-51 - **2/27** on 1/13th pound, perf 11, coded **1-23D / AJD** by “Imperial Tobacco”, Granby, in October 1939

RN-43 - **2/27** on 1/13th pound, perf. 11, overprinted by “Imperial Tobacco”, Granby in October 1939

When the Federal Budget of June 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ per pound, “Imperial Tobacco”, Granby, resumed packaging the 1/13th pound pouch.



RN-12 - 1/13th pound, perf 11, coded **1-23D / CLA** by “Imperial Tobacco”, Granby, in March 1941

[RN-12]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	**BLA**	**CLA**	---	---	---	---	---	**CLC**	**ALD**	---	---
1942	---	---	---	---	**BMB**	---	---	---	---	---	---	---

When the Budget of June 1942, while maintaining the *excise duty* unchanged, imposed an added excise tax of 1¢ per ounce (or fraction thereof) “Imperial Tobacco” surcharged their *on-hand* sheets of RN-12 with a 3 and 2 mm. two line red Gothic **2¢ / EXCISE TAX** as **RN-67**.

RN-67 - **2¢ / EXCISE TAX** on RN-12, surcharged by “Imperial Tobacco”, Granby for the June 1942 Budget

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For general distribution under the June 1942 Budget, BABN surcharged RN-12 with their 6 and 3 mm. three line red Gothic **2c. / EXCISE / TAX** as **RN-134**.

RN-134 - **2c. / EXCISE TAX** on RN-12, surcharged by BABN for the June 1942 Budget, coded by **1-23D / BMD** by "Imperial Tobacco", Granby in November 1942

[RN-134]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	**BMD**	**CMD**
1943	---	**BOA**	---	---	---	---	---	---	---	---	---	---

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce (or fraction thereof), "Imperial Tobacco" re-surcharge their *on-hand* sheets of RN-134 with a 7 mm dark blue Gothic **4** and an 11 x 4 mm. blue killer slug as the company provisional **RN-147** - **WANTED!**

Under the Budget of March 1943 BABN re-surcharged RN-134 with a 7 mm dark blue Gothic **4c.** as **RN-195**. The collection ***does not contain*** an example coded by Imperial Tobacco.

RN-195 - **4c.** over **2c. / EXCISE TAX** on RN-134, re-surcharged by BABN under the March 1943 Budget

BABN ***did not*** make the three line red Gothic **4c. / EXCISE / TAX** for the Budget of March 1943, since legislation subsequent to the Budget forbade the manufacture of packages smaller than 1/12th pound for the duration.

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-23D \ 1-13th pound],
in MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 25th 2013, JBH